

Exhibit B

Machen, Monika J.

From: Maxwell, Mia [mia.maxwell@delphi.com]
Sent: Thursday, April 19, 2007 8:17 AM
To: Machen, Monika J.
Subject: RE: Delphi/UPG Reclamation Claim

Monika,

You can absolutely pursue your unsecured claim that was the reason that I was so persistent with the closing of the reclamation claim. Until the reclamation claim was closed the unsecured claim team would not be unable to reconcile the claim on their end. By the way will you be faxing the signed letter of agreement or will you be mailing it? You can fax it to my attention @ (248)-813-2499. Please let me know if you have any other questions.

Thanks

Mia Maxwell

Operations Analyst
(248)-813-1533 *direct dial*
(248)-813-2499 *fax*

This email, all attachments and all related written and oral communications are in the context of settlement discussions and are for discussion purposes only. All reclamation settlements are subject to final documentation consistent with the Statement of Reclamation sent to you on February 21, 2006, including without limitation, resolution of the reserved defenses

From: Machen, Monika J. [mailto:mmachen@sonnenschein.com]
Sent: Tuesday, April 17, 2007 5:49 PM
To: Maxwell, Mia
Subject: Delphi/UPG Reclamation Claim

Mia,

I am getting ready to send you the form signed by my client which will resolve the reclamation claim dispute. Can you please confirm (or have your counsel confirm) that nothing in the letter is intended to waive UPG's right to assert an unsecured claim for the portion of the disallowed reclamation claim? I do not read the letter as such, but want to make sure we are on the same page on that point.

Thanks,
Monika

Monika J. Machen
Sonnenschein Nath & Rosenthal LLP

9/18/2007

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